

MINUTES - Approved
Nottingham Assessing Advisory Committee
NAAC
Thursday December 4, 2008

I. Call to order

Chairman of the Advisory Assessing Committee, John McSorley called to order the meeting of the Advisory Assessing Committee at 7:25 p.m. on December 4, 2008 in the Nottingham Town Offices.

II. Roll call

John McSorley conducted a roll call. The following committee members were present: John McSorley, Lisa Stevens, and June Proko. The following alternates were present: Bonnie Winona and Skip Seaverns. The following members of the public were present: Heidi Seaverns. Absent was regular member Andrea Lewy.

III. Approval of minutes from last meeting

The meeting minutes from November 17, 2008 were reviewed and approved. A motion to accept the minutes as amended was made by Skip Seaverns and seconded by Lisa Stevens. Lisa Stevens, John McSorley, Skip Seaverns and Bonnie Winona who were present at the November 17, 2008 meeting approved the minutes by unanimous vote.

IV. Items discussed

Heidi Seaverns sat in briefly to distribute copies of the DRA's "Review and Report of Waterfront Adjustment Factors Applied to Pawtuckaway Lake Properties in Nottingham, New Hampshire". Heidi explained that this was the "Short Version" of the report and that the Town was in possession of the complete report. This complete report is available for public viewing at the Selectmen's Office during normal posted business hours. The committee had no commentary to make on the report.

Due to the resignation of regular committee member Jeff Gurrier and the subsequent notification of the Town Manager, it was decided to enquire if the Selectmen had made a decision yet to replace Mr. Gurrier with one of the alternate committee members. Chairman McSorley said he would make that enquiry. The result of that enquiry was that the Selectmen were going to leave that decision up to the committee. Alternate Skip Seaverns deferred to Alternate Bonnie Winona who said she would agree to the nomination and was voted unanimously to become a regular member of the committee.

Discussion of a stipend for BOA members was brought up again. Given the responsibility of the office of Assessor it was agreed that the sum of \$1,500 agreed upon at the November 17 meeting was too low and that a sum of \$2,000 per BOA member be recommended. This amounts to only \$38.50 per week. A motion was made by June Proko to rescind the

November 17 amount and replace it with the sum of \$2,000 recommended to the Selectmen that a stipend be awarded to Board of Assessor members as compensation for the many hours that will be required of them in the execution of their duties. Skip Seaverns seconded the motion. Selectmen currently receive a stipend of \$3,600 each for services performed by them. The amount of the stipend should be weighed against the ultimate value of the Board of Assessors' overall contribution to the town. It was decided that an amount of \$2,000 would be put in recommendation to the Selectmen as a stipend for BOA members. The Committee was not sure what steps should be taken once the recommendation was made, i.e. submission to budget committee for approval and/or recommendation or as a ballot question at Town Meeting or both.

Chairman McSorley had prepared a 3rd draft concerning the duties of the future Nottingham, NH BOA. This includes 3 oversight functions assigned to the BOA based on New Hampshire law regarding assessing. It also includes other more fundamental recommendations regarding BOA member education, education of the taxpaying public and public relations and information.

Tonight's meeting discussed the 3 oversight functions. They are:

Oversight Function 1: Oversee and approve all applications for Exemptions, Credits, Current Use, Timber and Gravel Tax Applications.

This overall function is standard fare among BOA's currently operating within the state. Town of Nottingham already has adequate procedures regarding these assessing functions.

Oversight Function 2: The Nottingham BOA shall consider all properly filed abatement requests by any taxpayer and after thorough review of each application shall make a determination in writing to the taxpayer within statutory timeframes. If the BOA has by contractual relationship with the Assessing Contractor, an agreement where the Assessing Contractor shall perform the review of abatement applications, it shall be the duty of the BOA to oversee this contractor review, approve or disapprove its recommendations, and finally make a determination in writing to the taxpayer within statutory timeframes.

This overall function is standard fare among BOA's currently operating within the state. There may be increased oversight and Nottingham Town control over this issue.

Oversight Function 3: The BOA is responsible for property valuations that are the basis for the distribution of the town's total tax burden.

This function is not standard fare among BOAs. This function ultimately requires an individual or individuals trained and experienced in the field of mass appraisal. Mass appraisal is the appraisal technique used by those appraisers making appraisals for tax setting purposes. Hence the reasons why assessing contractors exist and are hired.

Committee members felt strongly that Nottingham could do better and within reason have more control over the valuation process even though there may not be a trained assessor on the elected board. This could be accomplished through the contracting process. The contract between Town and Assessing Contractor could be structured in such a way as to have complete enforcement in the Tort Courts and have fail safes along the way in the BOA's dealings and reporting from the contractor as well as reports from DRA that are all outlined in statute. This is the crux of our feeling regarding our deliberations.

The committee will continue its efforts along this vein going forward.

V. Adjournment

A motion to adjourn was made by June Proko and seconded by Skip Seaverns. Chairman of the Advisory Assessing Committee, John McSorley, adjourned the meeting at 9:55 p.m.

Minutes submitted by: John McSorley